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1887-1888

AUDITOR'S REPORT

OF THE

ALLEN COUNTY PUBLIC LIBRARY
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RECEIPTS AND EXPENDITURES

OF THE

TOWN OF TOPSFIELD,

FOR THE

YEAR ENDING MARCH 1, 1887.

GENEALOGY
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Boston:
T. O. METCALF & CO., PRINTERS, 48 OLIVER ST.
1887.

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1887.

TOWN OFFICERS FOR 1886.

Town Clerk.

JOHN H. GOULD.

Constables.

H. W. LAKE. C. A. FOSTER.

Selectmen.

S. D. HOOD. J. H. TOWNE. J. B. POOR.

Assessors.

S. D. HOOD. J. H. TOWNE. J. H. GOULD.

Overseers of the Poor.

J. H. POTTER. G. F. AVERILL. I. M. WOODBURY.

School Committee.

F. L. WINSLOW, 1887. B. P. PIKE, 1888.
C. F. DODGE, 1887. D. BRADSTREET, 1888.
S. D. HOOD, 1889.
W. DONALDSON, 1889.

Treasurer.

JOHN H. GOULD.

Fish Committee.

E. S. CLIFFORD. A. B. RICHARDSON.
JOHN LYNCH, Jr.

Library Committee.

C. HERRICK, 1887. J. B. POOR, 1888.
Dr. J. ALLEN, 1889. A. A. CONANT, 1890.
A. M. MERRIAM, 1891.

Common Committee.

H. H. ROBERTS. C. A. FOSTER. C. H. HOLMES.

Town Hall Committee.

B. A. ORNE. H. H. ROBERTS. H. H. POTTER.

Fence Viewers.

H. H. POTTER. C. A. FOSTER. B. A. ORNE.

Surveyors of Highways.

1. FRANCIS CURTIS.
2. W. PORTER GOULD.
3. GEO. F. AVERILL.
4. B. P. PIKE.
5. W. P. WALSH.
6. PROCTOR PERKINS.
7. E. T. PHILLIPS.
8. D. A. CONANT.
9. E. L. WILDES.
10. W. DONALDSON.
11. D. Q. PERKINS.
12. D. P. TOWNE.
13. W. A. DWINELL.

Field Drivers.

C. H. LEACH. M. W. GOULD. J. WILSON.
J. P. GOULD. R. WARD. W. HERRICK.

Pound Keeper.

P. BURNHAM.

Surveyors of Lumber.

J. H. POTTER. S. S. McKENZIE. T. K. LEACH.

Burial-Ground Committee.

C. A. FOSTER. E. T. PHILLIPS. C. WINSLOW.

Memorial Committee.

C. J. P. FLOYD. H. A. PEABODY. H. H. POTTER.
J. H. TOWNE. E. P. AVERILL.

Health Officer.

Dr. J. ALLEN.

Auditor.

F. L. WINSLOW.

Collector of Taxes.

E. E. FERGUSON.

TOWN CLERK'S REPORT.

Births recorded, 9: Males, 3; females, 6.
Marriage certificates issued, 8.
Marriages recorded, 11.
Number of dogs licensed, 78: Males, 70; females, 8.

DEATHS IN TOPSFIELD, 1886.

			YRS.	MOS.	DYS.
Jan.	8.	Osgood Perley,	70	6	14
"	11.	Mrs. Mary A. (Elliott) McLeod,	40	10	12
"	28.	William Homan,	76	7	28
April	14.	John Gould,	59	4	9
June	15.	Mrs. Lydia P. (Perkins) Towne,	63	2	17
"	26.	John Fisk,	47	—	19
July	14.	Charles H. Holmes,	75	8	14
Oct.	22.	Mrs. Harriet A. (Conant) Welch,	68	8	13
Dec.	19.	Richard Price,	45	10	26

BROUGHT INTO TOWN.

			DIED	YRS.	MOS.	DYS.
Mar.	29.	Wm. B. Strangman,	Newburyport,	26	2	—
May	27.	Gertrude L. Perkins,	Brooklyn, N.Y.,	15	9	11
June	28.	Charles H. Clark,	Danvers,	43	9	16
July	20.	Harland L. Gould,	Melrose,	3	7	27
Oct.	3.	Lucy A. Dudley,	Chelsea,	17	4	17
Nov.	13.	Annie H. Balch,	Everett,	38	—	—

ASSESSORS' REPORT.

Number of polls,	296
Tax on each,	$2 00
Total value of personal estate,	$855,583 00
Total value of real estate,	$529,515 00
Total valuation of Town,	$1,385,098 00
Total tax, polls and overlay,	$9,739 22
Rate, per $1,000,	$6 60
Number of horses,	183
" cows,	480
" oxen,	56
" sheep,	421
" dwelling houses,	235
" acres of land,	7,379
" tax-payers,	444
" " " poll tax only,	117

S. D. HOOD,
J. H. TOWNE,
J. H. GOULD,
Assessors of Topsfield.

REGISTRAR'S REPORT.

Registered voters, Oct. 27, 1886,	257

JOHN H. GOULD, *Clerk.*

AUDITOR'S REPORT.

The undersigned, Auditor of the Town of Topsfield, hereby certifies that he has examined the books and accounts of the Selectmen and Town Treasurer, and finds them correct and properly vouched; and herewith submits a statement of the finances of the Town at the close of the year ending Feb. 12, 1887, as presented by the several departments.

Respectfully submitted,

F. L. WINSLOW,
Auditor.

TOPSFIELD, MASS., Feb. 18, 1887.

REPORT.

SELECTMEN'S DEPARTMENT.

SCHOOLS.

NORTH SCHOOL.

Nell O. Frame, teaching, winter term,	$104 00	
" " " " spring "	84 00	
" " " " fall "	70 00	
Alvin Perley, janitor,	5 00	
J. M. Perkins, "	5 00	
E. L. Wildes, wood and sawing,	6 00	
W. Donaldson, paid for repairs,	5 50	
		$279 50

SOUTH SCHOOL.

A. W. Peterson, teaching, winter term,	$88 00	
" " " spring "	84 00	
" " " fall "	70 00	
F. W. Rust, janitor, winter term,	5 00	
Willie A. Foster, janitor, spring term,	2 50	
Perley McIntire, " fall "	2 50	
C. J. Peabody, wood and sawing,	14 50	
		266 50

EAST SCHOOL.

Ruth A. Bradstreet, teaching, winter term,	$112 00	
" " " " spring "	84 00	
" " " " fall "	70 00	
Amounts carried forward,	$266 00	$546 00

Amounts brought forward,	$266 00	$546 00
A. C. Bradstreet, janitor and labor,	14 00	
Archie Andrews, janitor,	2 50	
D. P. Towne, wood,	4 00	
D. Q. Perkins, wood and sawing,	6 50	
Jos. E. Andrews, wood and repairs,	10 70	
D. Bradstreet, wood and sawing,	47 47	
		351 17

CENTRE GRAMMAR SCHOOL.

W. S. Nickerson, teaching, winter term,	$75 00	
L. Annie Wright, " " "	42 00	
A. E. Jacobs, " spring "	150 00	
L. Annie Wright, " " "	84 00	
A. P. Averill, " fall "	125 00	
L. Annie Wright, " " "	70 00	
" " " " winter " '86,	72 00	
A. P. Averill, " " " "	50 00	
		668 00

CENTRE PRIMARY SCHOOL.

Mary E. Gould, teaching, winter term,	$112 00	
" " " " spring "	84 00	
" " " " fall "	70 00	
Frank Hodgdon, janitor,	5 00	
Fred S. Kimball, " and labor,	13 00	
Otis Ray, " and sawing wood,	7 50	
		291 50
F. P. Merriam, coal,	$7 50	
Fred Smerage, "	3 50	
Charles Herrick, "	37 63	
I. M. Woodbury, wood,	7 50	
		56 13
J. B. Poor, one-half fence,		11 65
C. A. Foster, labor, and paid,		10 96
Amount carried forward,		$1,935 41

Amount brought forward,		$1,935 41
Benj. B. Towne, lumber, etc.,		3 42
C. A. S. Kneeland, setting glass,		1 00
Knight, Adams & Co., supplies,	$11 71	
Leach, Shewell & Sanborn, "	33 34	
Van Antwerp, Bragg & Co., "	7 15	
Wm. Ware & Co., "	74 37	
Thompson, Brown & Co., "	21 15	
Clark & Maynard, "	3 86	
Geo. S. Perry, "	4 55	
Geo. F. King & Merrill, "	52 58	
Harper & Bros., "	14 22	
Chas. H. Whiting, "	4 17	
F. M. Ambrose, "	19 40	
Jos. B. Poor, "	6 41	
F. L. Winslow, express and supplies,	19 45	
A. B. Richardson, supplies, etc.,	2 90	
		275 26
Foote & Horton, printing reports,		14 00
H. Balch, school committee,	$60 00	
" " taking census,	10 00	
F. L. Winslow, care supplies,	10 00	
" " school committee,	3 00	
W. Donaldson, " "	3 00	
Chas. F. Dodge, " "	3 00	
D. Bradstreet, " "	3 00	
B. P. Pike, " "	3 00	
		95 00
Total cost of Schools,		$2,324 09

HIGHWAYS AND BRIDGES.

WARD I.

F. Curtis, *Surveyor*. Appropriation, $80 00.

O. R. Curtis,	labor,	$9 86	
C. W. Floyd,	"	1 70	
W. L. Nichols,	"	1 70	
C. Winslow,	"	5 10	
Allen Gould,	"	1 70	
Fred Smerage,	"	20 30	
E. P. Andrews,	"	3 40	
A. L. Hodgdon,	"	1 70	
D. Kendall,	"	1 70	
John Lynch,	"	1 70	
C. A. Foster,	"	5 10	
Edwin Adams,	"	1 70	
Justin H. Welch,	"	1 70	
F. Curtis,	" and cash paid,	38 75	
			$96 11

Extra Labor on Central Street.

W. P. Gallup, labor, and cash paid,			34 85

Extra Labor on Grove Street.

Charles Carmody,	labor,	$17 00	
A. W. Thompson,	"	21 76	
Charles Winslow,	"	27 20	
Charles M. Milbury,	"	14 60	
Charles H. Smith,	"	18 70	
Tim. Donovan,	"	18 70	
F. Smerage,	"	38 08	
Wm. P. Gallup,	"	27 88	
C. A. Foster,	"	23 80	
I. P. Long, blacksmithing,		7 60	
S. E. McGlauflin, lumber,		5 50	
C. J. P. Floyd, labor, and paid,		31 00	
			251 82
Amount carried forward,			$382 78

LABOR ON BRIDGE NEAR HAY SCALES (MAIN STREET).*

Amount brought forward,		$382 78
S. E. McGlauflin, labor,	$261 55	
W. A. Long and J. B. Poor, covering stones,	26 95	
I. P. Long, blacksmithing,	8 20	
Charles Herrick, leather chips,	1 50	
		298 20

LABOR ON MAIN STREET.

Charles M. Milbury, labor,	$5 10	
A. W. Thompson, "	10 20	
F. Smerage, "	26 60	
Charles Winslow, "	5 10	
E. P. Andrews, "	17 64	
Allen Gould, "	5 10	
Thos. J. Kneeland, "	8 50	
Jos. E. Andrews, "	7 30	
C. A. Foster, "	15 73	
E. T. Phillips, "	14 67	
		115 94

WARD II.

WM. PORTER GOULD, *Surveyor.* Appropriation, $75 00.

C. A. Foster, labor,	$8 42	
W. P. Gould, " and cash paid,	71 17	
		79 59

WARD III.

GEO. F. AVERILL, *Surveyor.* Appropriation, $80 00.

Francis Peabody, labor,	$34 68	
Charles M. Milbury, "	5 18	
S. L. Towne, "	25 50	
David Pingree, "	9 41	
M. Bradstreet, "	30 88	
Daniel Towne, "	37 98	
Est. T. W. Pierce, "	44 03	
Amounts carried forward,	$187 66	$876 51

* Eighty-eight dollars ($88) of this account is paid by J. B. Poor, Wm. A. Long, and Moses Wildes. (See *Receipts.*)

Amounts brought forward,	$187 66	$876 51
Benj. J. Balch, labor,	6 80	
Geo. F. Averill, " and paid,	40 91	
I. P. Long, blacksmithing,	4 20	
		239 57

WARD IV.

B. P. Pike, *Surveyor.* Appropriation, $40 00.

F. E. Batchelder, labor,	$1 87	
B. P. Pike, " and paid,	38 42	
		40 29

WARD V.

Wm. P. Walsh, *Surveyor.* Appropriation, $40 00.

Wm. P. Walsh, labor, and paid,	$44 10	
" " " " " "	12 11	
		56 21

Extra Labor on Prospect Street.

C. A. Foster, labor,	$15 30	
Charles Winslow, "	16 08	
C. W. Floyd, "	15 30	
F. Smerage, "	7 82	
Jos. E. Andrews, " and paid,	48 20	
I. P. Long, blacksmithing,	5 90	
		108 60

WARD VI.

Proctor Perkins, *Surveyor.* Appropriation, $50 00.

Wm. H. Wildes, labor,	$ 68	
Proctor Perkins, " and paid,	51 89	
		52 57

WARD VII.

E. T. Phillips, *Surveyor.* Appropriation, $55 00.

S. Todd, labor,	$15 27	
E. E. Gunnison, "	5 10	
J. H. Gunnison, "	15 30	
Amounts carried forward,	$35 67	$1,373 75

Amounts brought forward,	$35 67	$1,373 75	
Charles H. Smith, labor,	4 25		
D. Kendall, "	2 55		
T. J. Kneeland, "	3 06		
Jos. E. Andrews, "	7 30		
C. A. Foster, "	3 40		
E. T. Phillips, " and paid,	24 21		
		80 44	

EXTRA LABOR ON WEST STREET.

E. P. Andrews, labor,	$5 44	
C. W. Floyd, "	2 50	
C. M. Milbury, "	1 53	
E. T. Phillips, "	11 65	
		21 12

WARD VIII.

D. A. CONANT, *Surveyor.* Appropriation,	$65 00.	
Benj. C. Todd, labor,	$15 89	
Benj. B. Towne, "	18 05	
I. B. Young, "	21 42	
D. A. Conant, " and paid,	33 32	
		88 68

WARD IX.

E. L. WILDES, *Surveyor.* Appropriation,	$65 00.	
J. A. Lamson, labor,	$36 15	
E. L. Wildes, " and paid,	37 59	
		73 74

WARD X.

W. DONALDSON, *Surveyor.* Appropriation,	$65 00.	
J. A. Blaisdell, labor,	$8 50	
B. Austin Perkins, "	20 91	
J. Fremont Perkins, "	4 85	
Jos. E. Andrews, "	30 79	
W. Donaldson, " and paid,	10 12	
Horatio Nelson, "	14 10	
		89 27
Amount carried forward,		$1,727 00

Extra Labor near Dry Bridge.

Amount brought forward,		$1,727 00
Jos. E. Andrews, labor,		13 45

WARD XI.

Dudley Q. Perkins, *Surveyor.* Appropriation, $55 00.

D. Bradstreet, labor,	$10 15	
J. P. Perkins, "	15 20	
D. Q. Perkins, " and paid,	17 96	
		43 31

WARD XII.

Dudley P. Towne, *Surveyor.* Appropriation, $40 00.

J. A. Towne, labor,	$7 23	
E. H. Towne, "	9 53	
Archie A. Towne, "	7 43	
Ephraim Perkins, "	13 42	
D. G. Perkins, "	8 58	
D. P. Towne, " and paid,	23 57	
		69 76

WARD XIII.

W. A. Dwinell, *Surveyor.* Appropriation, $50 00.

M. McIntire, labor,	$7 65	
Chas. J. Peabody, "	15 47	
W. A. Dwinell, " and paid,	31 09	
		54 21

ROWLEY BRIDGE ROAD.

Appropriation, $150 00.

Francis Peabody, labor,	$20 91	
A. W. Thompson, "	5 00	
F. E. Batchelder, "	38 14	
B. P. Pike, " and paid,	73 47	
		137 52
Amount carried forward,		$2,045 25

EXTRA REPAIRS ON HIGHWAYS, 1886.

Amount brought forward,			$2,045 25
John Walsh,	labor,	$8 32	
D. Bradstreet,	"	3 06	
A. L. Hodgdon,	"	3 23	
L. L. Beals,	"	3 57	
Geo. P. Dow,	"	2 12	
F. A. Elliott,	"	2 38	
Chas. Winslow,	"	4 25	
Benj. Fuller,	"	1 19	
C. A. Foster,	"	4 68	
S. W. Averill,	"	4 08	
C. J. P. Floyd,	"	7 65	
F. Smerage,	"	18 32	
Alfred Cummings,	"	5 08	
C. A. Averill,	"	1 80	
M. McIntire,	"	1 50	
W. P. Gallup,	"	8 16	
B. A. Perkins,	"	5 20	
A. Pace,	"	1 36	
John H. Towne,	"	2 72	
			88 67
S. E. McGlauflin, labor on cesspool, etc.,			14 75

GRAVEL.

Appropriation, $50 00.

David Pingree,	$2 56	
Mrs. Peabody,	46 75	
W. Donaldson,	3 15	
Proctor Perkins,	5 80	
S. L. Towne,	4 00	
D. Q. Perkins,	3 80	
Calvin Putnam,	3 60	
		69 66

GUARDS AND GUIDE-BOARDS.

Appropriation, $50 00.

J. H. Potter,	lumber,	$5 60	
Amounts carried forward,		$5 60	$2,218 33

Amounts brought forward,	$5 60	$2,218 33
Benj. B. Towne, lumber,	6 54	
C. A. Averill, "	1 50	
D. A. Conant, labor,	6 12	
B. A. Perkins, " and paid,	7 80	
		27 56

REPAIRS ON BRIDGES.

Appropriation, $300 00.

John H. Potter, lumber,	$93 26	
S. W. Howe, "	56 60	
D. P. Towne, labor,	3 56	
H. H. Potter, "	10 50	
Jos. E. Andrews, "	3 25	
Francis Curtis, "	22 00	
J. H. Gunnison, "	51	
B. C. Dodd, "	2 55	
D. A. Conant, "	5 10	
E. L. Wildes, "	9 86	
C. A. Averill, "	6 36	
D. G. Perkins, "	1 44	
J. H. Towne, " and paid,	16 64	
E. P. Andrews, " " "	19 20	
		250 83

PATHING SNOW.

John Walsh, labor,	$3 91	
D. Bradstreet, "	17 76	
B. J. Balch, "	4 42	
F. A. Elliott, "	2 64	
M. P. Towne, "	1 36	
W. L. Nichols, "	6 12	
Benj. Fuller, "	5 95	
A. W. Stevens, "	9 18	
Tim. Donovan, "	2 29	
Amounts carried forward,	$53 63	$2,496 72

Amounts brought forward,	$53 63	$2,496 72
A. H. Davidson, labor,	1 00	
C. J. Peabody, " and paid,	17 33	
L. A. Rust, "	5 44	
D. H. Dwinell, "	1 24	
Dudley P. Towne, "	12 44	
W. P. Gallup, "	50	
T. D. Reed, "	5 44	
B. A. Perkins, "	17 68	
Jos. E. Andrews, "	7 12	
J. A. Lamson, "	6 33	
Geo. F. Averill, "	13 26	
W. Donaldson, "	1 36	
B. C. Dodd, "	68	
D. A. Conant, "	1 87	
Fred Reed, "	1 70	
Albert Pace, "	85	
Arthur F. Perkins, "	8 77	
E. P. Andrews, "	7 31	
E. H. Towne, "	1 15	
Timothy Fuller, "	3 99	
J. Fremont Perkins, "	2 04	
E. T. Phillips, "	7 00	
Allen Gould, "	3 72	
J. H. Gunnison, "	4 50	
J. F. Childs, "	1 19	
M. Bradstreet, "	4 03	
Daniel Towne, "	3 74	
Wm. Porter Gould, "	4 38	
Est. T. W. Pierce, "	16 50	
Horatio Nelson, "	6 12	
Archie A. Towne, "	5 59	
D. Q. Perkins, "	4 42	
F. E. Batchelder, "	4 93	
Chas. Carmody, "	1 78	
Chas. H. Smith, "	3 47	
G. W. Dwinell, "	1 70	
Amounts carried forward,	$244 20	$2,496 72

Amounts brought forward,		$244 20	$2,496 72
J. P. Perkins,	labor,	10 28	
Francis Curtis,	"	1 87	
Wm. P. Walsh,	"	8 27	
A. W. Peabody,	"	1 79	
Wm. S. Bell,	"	2 04	
Chas. H. Lake,	"	4 59	
F. Smerage,	"	37 22	
W. A. Dwinell,	" and paid,	20 43	
E. E. Ferguson,	"	2 72	
M. Collins,	"	5 10	
			338 51
			$2,835 23

Expended by Surveyors,		$1,063 75	
Expended by vote of the Town:			
Grove Street,	$251 82		
Prospect Street,	108 60		
Main Street,	414 14		
		774 56	
Expended by order of Selectmen,		172 84	
Expended on Rowley Bridge Road,		137 52	
			$2,148 67
Amount paid for gravel,			69 66
Expended for repairs of guards, etc.,			27 56
Expended for repairs of bridges,			250 83
Cost of pathing snow,			338 51
Total cost of maintenance of Highways,			$2,835 23

TOWN HALL AND CLOCK.

Appropriation, $150 00.

Hamilton and Balcomb, blinds,	$89 03
E. E. Ferguson, winding clock,	5 00
F. L. Winslow, Hall Committee,	5 00
Amount carried forward,	$99 03

Amount brought forward,	$99 03	
B. A. Orne, repairs, and cash paid,	49 89	
C. A. S. Kneeland, janitor,	3 50	
Fred Smerage, coal,	8 40	
Chas. Herrick, coal,	42 00	
Jos. B. Poor, supplies,	8 91	
A. B. Richardson, supplies,	2 00	
		$213 73

TOWN LIBRARY.

Appropriation, $100 00.

Library Committee,	$105 00	
C. A. S. Kneeland, janitor,	24 00	
J. B. Poor, oil,	1 38	
		130 38

CEMETERIES.

Appropriation, $50 00.

Burial Ground Committee, labor, and paid,	$40 97	
Chas. Winslow, labor,	15 70	
E. T. Phillips, "	14 96	
		71 63

TOWN COMMON.

Appropriation, $25 00.

C. A. Foster, labor, and paid,	63 61

MEMORIAL COMMITTEE.

Appropriation, $100 00.

Memorial Committee, by vote of Town,	100 00
Amount carried forward,	$579 35

MILITARY AID.

Amount brought forward,		$579 35
Ann Benton,	$26 00	
Francis Curtis,	15 00	
Elizabeth M. Deland,	48 00	
Benj. C. Dodd, Jr.,	36 00	
E. K. Foster,	7 50	
E. O. Gould.	12 00	
Mary Hoyt,	4 00	
Maria J. Hobbs,	24 00	
E. T. Phillips,	32 00	
Elizabeth W. Perkins,	24 00	
Mary J. Roberts,	48 00	
Louisa J. Welch,	48 00	
Francis D. Peabody,	60 00	
Benjamin Fuller,	26 00	
		410 50

TOWN OFFICERS.

Appropriation, $350 00.

H. W. Lake, Constable,	$25 00	
C. A. Foster, Constable,	15 00	
C. W. Floyd, Special Police,	3 00	
C. A. S. Kneeland, Special Police,	3 00	
John H. Towne, Assessor, Selectman, and Registrar;	80 00	
S. D. Hood, Assessor, Selectman, and Registrar,	85 00	
Jos. B. Poor, Selectman and Registrar,	40 00	
John H. Gould, Assessor and Registrar,	50 00	
John H. Gould, Town Clerk and Treasurer,	70 00	
Geo. F. Averill, Overseer, and paid,	19 57	
I. M. Woodbury, Overseer,	10 00	
John H. Potter, Overseer, and paid,	41 48	
		442 05
Amount carried forward,		$1,431 90

NOTES.

Amount brought forward,		$1,431 90
Henry W. Lake,	$800 00	
Benj. B. Towne,	4,500 00	
Justin Allen, trustee,	500 00	
Mary S. Perkins,	1,700 00	
Sarah P. Towne,	500 00	
Chas. Herrick,	3,000 00	
H. Mellissa Dodge,	300 00	
Moses Wildes,	6,000 00	
Lucinda W. Todd,	700 00	
Caroline H. Towne,	500 00	
S. D. Hood, executor C. H. Holmes estate,	2,000 00	
		20,500 00

INTEREST.

Appropriation, $1,100 00.

Henry W. Lake,	$ 41 16	
Benj. B. Towne,	244 57	
Justin Allen, trustee,	15 00	
Mary S. Perkins,	37 68	
Sarah P. Towne,	23 58	
Chas. Herrick,	171 99	
H. M. Dodge,	11 35	
Moses Wildes,	248 35	
Lucinda W. Todd,	30 45	
Caroline H. Towne,	16 16	
S. D. Hood, executor C. H. Holmes estate,	36 66	
Overseers, Annah Pingree fund,	250 00	
		1,126 95

HOOK AND LADDER TRUCK AND HOUSE.

Appropriation, $400 00.

John H. Potter, labor and material,	$165 00	
Wm. S. Bell, painting,	27 40	
Amounts carried forward,	$192 40	$23,058 85

Amounts brought forward,	$192 40	$23,058 85
Oscar Howe, pails,	13 75	
Dole & Osgood, ladders and truck,	247 45	
W. B. Kimball, kegs,	1 20	
Wm. Robinson, sails,	18 25	
E. L. Wildes, teaming, and paid,	5 13	
W. P. Gallup, grading,	11 21	
		489 39

FIRE-PROOF VAULT.

Appropriation, $400 00.

S. D. Hood, journeys,	$3 12	
J. H. Towne, journeys,	3 00	
Damon Safe Co., door,	125 00	
Jewett & Blanchard, labor and material,	250 00	
John H. Potter, labor,	6 25	
Fred Smerage, teaming,	1 50	
Boston & Maine R.R., freight,	90	
		389 77

ABATEMENTS OF TAXES.

Gilbert B. Balch, non-resident,	$2 00	
Geo. L. Batchelder, "	4 20	
A. P. Burnham, "	2 00	
Chas. H. Conley,	2 00	
Jos. E. Crosby, non-resident,	2 00	
Waldo Dickinson,	2 00	
Benj. Fuller,	6 23	
Jas. Harrington, non-resident,	2 00	
Daniel Kendall,	2 00	
Frank Larrabee, non-resident,	2 00	
Stephen W. Pierce, "	4 00	
Wm. H. Peabody, "	2 00	
John W. Phillips, "	2 00	
Frank Quinlan, "	2 00	
Amounts carried forward,	$36 43	$23,938 01

Amounts brought forward,	$36 43	$23,938 01
Fred A. Reed, non-resident,	2 00	
Geo. Shepard,	2 00	
John G. Ryder, non-resident,	3 27	
Chas. M. Twombly,	2 00	
S. A. Ward, non-resident,	2 00	
John C. White, "	2 00	
A. F. Welch, "	2 00	
Elmer Hussey, minor,	2 00	
		53 70
		$23,991 71

OVERSEERS' DEPARTMENT.

Appropriation, $1,500 00.

ORDERS DRAWN FOR POOR OUTSIDE THE FARM.

Overseers, aid to Geo. Bixby,	$ 52 00
County of Essex, board of Lewis L. Bixby,	152 35
City of Haverhill, aid to John Dickinson,	4 65
Town of Georgetown, aid to Jacob Peabody,	17 76
Town of Rowley, aid to Geo. A. Peabody,	13 25
W. B. Kimball, goods to Joseph Peabody,	5 00
Jos. B. Poor, goods to Joseph Peabody,	15 00
B. W. Bartlett, M.D., medical attendance to Joseph Peabody,	22 95
W. B. Kimball, goods to Mrs. Ellard,	30 00
F. P. Merriam, coal " "	17 25
R. Lake, clothing " "	16 65
I. M. Woodbury, wood to Mrs. Kneeland,	3 00
W. B. Kimball, goods to Benj. Fuller,	3 00
W. B. Kimball, goods to Geo. Shepard,	9 00
Amount carried forward,	$361 86

Amount brought forward,	$361 86	
F. P. Merriam, coal to Geo. Shepard,	12 45	
Chas. Herrick, " "	2 25	
A. Welch, wood to "	2 00	
B. P. Edwards, medicine to "	3 51	
I. M. Woodbury, goods to "	17 89	
E. T. Phillips, nursing "	10 50	
		$410 46

ORDERS DRAWN FOR POOR AT THE FARM.

W. B. Kimball, goods,	$103 46	
Jos. B. Poor, goods,	220 17	
I. M. Woodbury, meat, etc.,	109 40	
B. P. Edwards, medicine,	2 27	
Robert Lake, clothing,	16 75	
Justin Allen, M.D., medical attendance,	7 40	
I. P. Long, blacksmithing,	36 80	
Leach & Wilson, repairs,	13 35	
A. B. Richardson, labor, etc.,	6 72	
Wm. S. Bell, painting wagon,	10 00	
Horatio Nelson, Superintendent,	300 00	
		826 32
Total,		$1,236 78

MISCELLANEOUS.

E. O. Gould, Fish Committee, '85,	$5 00
E. P. Andrews, labor on common, '86,	1 87
I. P. Long, blacksmithing,	19 90
Foote & Horton, printing reports,	37 00
Chas. Winslow, labor Town pasture,	5 10
J. T. Mahoney, inventory,	6 00
Boston & Maine R.R., ties,	3 70
Joseph M. Parsons, drain-pipe,	6 21
C. A. Foster, labor Town pasture,	9 35
Amount carried forward,	$94 13

Amount brought forward,	$94 13
Edward Adams, gravel pit,	3 00
P. B. Burnham, labor,	1 86
John B. Lake, returning deaths, '84–'85,	12 75
E. Kendall Jenkins, County tax,	782 27
A. W. Beard, State tax,	600 00
A. W. Beard, one-quarter license,	25
H. A. Peabody, expressing,	5 40
Leach & Wilson, repairs,	5 00
S. D. Hood, perambulating line,	9 50
John H. Towne, " " and paid,	5 00
Jos. B. Poor, " " " "	7 50
John H. Potter, lumber,	2 87
A. B. Richardson, repairing Town pump,	6 50
Justin Allen, M.D., returning births and deaths,	2 25
John H. Gould, recording births, '85–'86,	26 65
John H. Gould, exp. journeys and furnace,	36 71
E. E. Ferguson, Collector, '85,	84 91
	$1,686 55

RECAPITULATION.

Total cost of schools,	$2,324 09
Total cost of maintenance of highways,	2,835 23
Total for other purposes,	23,991 71
Total cost of poor,	1,236 78
Miscellaneous,	1,686 55
Total orders drawn,	$32,074 36

TOWN TREASURER.

Dr.

RECEIPTS.

E. E. Ferguson, Collector,	$10,132 00	
National Bank tax,	446 79	
Corporation tax,	195 14	
City of New Bedford, aid to Wm. Lyons,	52 00	
Poor & Long, Main Street Bridge,	80 00	
Moses Wildes, " "	8 00	
Cemetery lots,	44 00	
Cow rights, Bare Hill pasture,	31 50	
Common Committee, for hay,	10 42	
Town Hall Committee, rent of Hall,	66 50	
Fish Committee,	4 00	
B. P. Edwards, sixth class license,	1 00	
State aid: Chap. 252,	49 00	
State aid: Chap. 301,	446 00	
School books,	1 11	
State Treasurer: Logan account,	10 00	
Dog tax,	145 95	
Massachusetts school fund,	212 02	
		$11,935 43
H. W. Lake, notes,	$500 00	
Benj. B. Towne, "	4,500 00	
Caroline H. Towne, "	500 00	
Lucinda W. Todd, "	700 00	
Justin Allen, trustee, "	500 00	
Mary S. Perkins, "	1,700 00	
Sarah P. Towne, "	500 00	
Chas. Herrick, "	3,000 00	
Sarah M. Cotton, "	500 00	
H. M. Dodge, "	300 00	
Amounts carried forward,	$12,700 00	$11,935 43

Amounts brought forward,	$12,700 00	$11,935 43
John H. Towne, notes,	500 00	
Moses Wildes, "	5,000 00	
S. D. Hood, executor Holmes estate, notes,	2,000 00	
		20,200 00
		$32,135 43
Cash on hand Feb. 13, 1886,		992 64
		$33,128 07

Cr.

PAYMENTS.

By orders drawn by Selectmen, divided as follows: —

Schools,	$2,324 09	
Highways,	1,712 95	
Rowley Bridge Road,	137 52	
Gravel,	69 66	
Guards and guide-posts,	27 56	
Repairs on bridges,*	549 03	
Pathing snow,	338 51	
Town Hall and clock,	213 73	
Town Library,	130 38	
Cemeteries,	71 63	
Town common,	63 61	
Memorial Committee,	100 00	
Military aid,	410 50	
Town officers,	442 05	
Notes,	20,500 00	
Interest,	1,126 95	
Hook and ladder truck and house,	489 39	
Fire-proof vault,	389 77	
Abatement of taxes,	53 70	
Overseers' Department,	1,236 78	
Miscellaneous,	1,686 55	
		$32,074 36
Balance in Treasury, in cash, Feb. 12, 1887,		1,053 71
		$33,128 07

* This amount includes the building over of the bridge near the Hay Scales, on Main Street.

FINANCIAL CONDITION OF THE TOWN.

ASSETS.

Town Hall,	$12,000 00	
Vault,	400 00	
Clock,	300 00	
Furniture, etc.,	1,000 00	
Books in Selectmen's Room,	300 00	
One safe,	50 00	
Weights and measures,	150 00	
School books and supplies,	200 00	
		$14,400 00
Four schoolhouses and land,	$4,400 00	
School books and supplies,	500 00	
		4,900 00
Town Farm and buildings,	$4,500 00	
" " land in Boxford,	500 00	
" " " " Ipswich,	100 00	
Personal property at Town Farm,	1,677 85	
		6,777 85
Bare Hill pasture,		500 00
Truck house,		200 00
Hooks, ladders, etc.,		300 00
Hearse and house,		200 00
Town common,		1,000 00
Town Library and funds,		5,000 00
Gravel pits,		75 00
Snow-plows,		25 00
Amount carried forward,		$33,377 85

Amount brought forward,	$33,377 85
Cemeteries,	1,000 00
Due from State on military aid,	400 50
Due from Salem, aid to Shepard,	57 60
Uncollected taxes, 1886,	1,315 35
Cash in Superintendent's (Town Farm) hands,	278 52
Cash in Town Treasurer's hands,	1,053 71
	$37,483 53

LIABILITIES.

Annah Pingree fund,	$5,000 00	
Note, trustees Deborah Kimball fund,	500 00	
Notes held by individuals,	15,700 00	
		$21,200 00
Balance in favor of the Town,		16,283 53
		$37,483 53

OVERSEERS' DEPARTMENT, 1886.

Overseers of Poor in account with Horatio Nelson, Superintendent of the Almshouse.

Amount sold, as per book, by Sup't, and cash on hand: —

Cash on hand Feb. 13, 1886,		$89 78
One pair oxen,	$140 00	
Milk,	323 32	
Potatoes,	26 23	
Apples,	11 48	
Onions,	42 52	
Chickens,	12 52	
Eggs,	52 75	
Five calves,	14 80	
Two pigs,	7 00	
One horse,	60 00	
Amounts carried forward,	$690 62	$89 78

Amounts brought forward,	$690 62	$89 78
Beets,	8 10	
Meadow hay,	30 38	
Highway labor,	14 10	
Pathing snow,	6 12	
Sundry articles,	6 59	
		755 91
		$845 69

Amount paid, as per book, by Superintendent: —

Groceries,	$162 68	
W. Donaldson, grinding corn,	8 28	
C. H. Ricker, bread,	12 75	
Coal,	20 83	
Clothing,	3 17	
Boxford and Ipswich taxes,	8 39	
Manure,	15 40	
Hen feed,	13 62	
Labor,	183 45	
Two pigs,	6 00	
Fish,	11 08	
Tools and repairs,	24 30	
D. T. Perley, for cow,	75 00	
Medicine,	5 80	
Sundry articles,	16 42	
		$567 17
Cash in hands of Superintendent Feb. 12, '87,		278 52
		$845 69

EXPENSE OF POOR FOR 1886.

Dr.

Cash on hand Feb. 13, 1886,		$89 78
Amount drawn from Town Treasury,	$1,307 83	
Amount received from Sup't's sales,	755 91	
		2,063 74
		$2,153 52

Cr.

Amount paid for support of poor outside the Farm,	$410 46	
Amount paid for support of poor at the Farm,	826 32	
Overseers' services, and cash paid,	71 05	
Amount paid by Sup't, as per book,	567 17	
		$1,875 00
Cash in Sup't's hands Feb. 12, 1887,		278 52
		$2,153 52

INVENTORY OF PERSONAL PROPERTY AT THE ALMSHOUSE, 1887.

Two oxen,	$125 00
Seven cows,	280 00
Ninety-seven fowls,	58 20
Eleven tons English hay,	209 00
Eight tons meadow hay,	72 00
Two tons salt hay,	20 00
Two swine,	10 00
One hundred bushels potatoes,	60 00
Seventeen bushels barley,	12 75
Eight bushels oats,	4 00
Seven bushels beans,	12 60
Fifteen bushels rye,	9 75
Sixty-five bushels corn,	26 00
Two hundred pounds pork,	18 00
Thirty-five pounds lard,	3 15
Thirty-eight pounds butter,	11 40
Four hundred gallons cider,	32 00
Thirty hundred pounds straw,	24 00
One barrel onions,	3 00
Amount carried forward,	$990 85

Amount brought forward,	$990 85
Five hundred pounds pop-corn,	12 00
Carts, wagons, and tools,	375 00
Household furniture,	300 00
	$1,677 85

DISTRIBUTION OF THE INTEREST OF THE ANNAH PINGREE FUND.

Dr.

To balance from 1885,	$59 00
To interest for 1886,	250 00
	$309 00

Cr.

Twenty-two families have been aided with goods, money, etc.,	$270 50
Leaving balance in our hands, Feb. 10, 1887,	38 50
	$309 00

Average number of inmates at the Almshouse,	7
Present number,	7
Cost per week of poor at the Farm,	$2 00
Number of tramps lodged,	201
Interest on Farm and taxes,	$200 00

J. H. POTTER,
G. F. AVERILL,
I. M. WOODBURY,
Overseers of Poor.

APPROPRIATIONS.

The following sums are recommended for the several appropriations necessary to defray the expenses of the Town for the ensuing year: —

Schools,	$1,500
Highways,	1,200
Overseers,	1,400
Interest,	1,100
General expenses,	3,800
Total,	$9,000

Respectfully submitted,

S. D. HOOD,
J. H. TOWNE,
JOS. B. POOR,
Selectmen of Topsfield.

REPORT OF TOWN HALL COMMITTEE.

For Year ending March 1, 1887.

RECEIPTS.

Amount received during the year for rent of Town Hall,	$66 50

EXPENSES.

Hamilton & Balcomb, blinds for hall,	$89 03	
B. A. Orne, repairs on clock and hall,	34 89	
Charles Herrick, coal for hall,	42 00	
J. B. Poor, supplies for hall,	8 91	
C. A. S. Kneeland, care of hall,	2 50	
A. B. Richardson, supplies,	2 00	
Parker P. Burnam, sawing wood, etc.,	1 39	
B. A. Orne, care of clock for 1886,	15 00	
		$195 72

Respectfully submitted,

B. A. ORNE,
H. H. POTTER,
H. H. ROBERTS,
Town Hall Committee.

REPORT OF TAX COLLECTOR.

Dr.

To tax list 1885, uncollected last report,	$1,708 13
To tax list 1886, for collection,	9,739 22
	$11,447 35

Cr.

By cash paid Town Treasurer,	$10,132 00	
By balance 1886 list, uncollected,	1,315 35	
		$11,447 35

Respectfully submitted,

EDWARD E. FERGUSON,
Tax Collector.

Topsfield, Mass., Feb. 12, 1887.

REPORT OF LIBRARY COMMITTEE.

Your Committee can report another year of prosperity in the work of the Town Library. The income of the invested funds, which was given chiefly for the purchase of books, keeps the library in a growing condition, and preserves an interest in reading which could not otherwise be maintained. It has been expended for standard works and for the best issues of the press in the current literature of the day.

Since our last report, 725 volumes of the McLoud Department have been catalogued, and are available for the use of the inhabitants of the Town. The books of this department have been issued to a considerable extent. A new and complete catalogue of the library has been prepared by the ladies, who have kindly volunteered their services as librarians since the decease of Rev. Mr. McLoud.

During the year, about 5,500 volumes have gone out among one hundred and fifty families of our Town. Forty-eight bound volumes and thirteen pamphlets have been received as gifts from various sources.

Whole number of books, 3,631.

RECEIPTS.

Balance from last year's account,	$65 20
Received from interest on Erie bond,	70 00
" dividend on Atchison stock,	30 00
" Atchison rights,	6 00
" interest on mortgages,	35 73
" Town appropriation,	105 00
" miscellaneous sources,	14 90
	$326 83

EXPENDITURES.

Paid for books,	$161 86	
" book-binding,	30 51	
" printing Catalogue,	105 00	
" printing,	3 75	
" expressing,	60	
		$301 72
Balance unexpended,		25 11
		$326 83

JUSTIN ALLEN,
CHARLES HERRICK,
A. A. CONANT,
A. M. MERRIAM,
J. B. POOR,

Library Committee.

TOPSFIELD, March 1, 1887.

WARRANT FOR ANNUAL TOWN MEETING.

Essex, ss.

To either of the Constables of the Town of Topsfield, in said County, GREETING :

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Topsfield, qualified to vote in elections and in town affairs, to meet at the Town Hall, in said Topsfield, on Monday, the seventh day of March next, at ten o'clock in the forenoon, then and there to act on the following articles : —

I. — To choose a Moderator to preside at said meeting.

II. — To choose a Town Clerk for the ensuing year.

III. — To hear all reports that may legally come before the meeting, and act thereon.

IV. — To choose all necessary Town Officers for the year ensuing.

V. — To act on the subject of the revision of the jury-box.

VI. — To raise and grant such sums of money as may be necessary to defray the town expenses for the ensuing year, and make appropriations for the same.

VII. — To see if the Town will authorize their Treasurer, with the approval of the Selectmen, to hire money to pay demands against the Town.

VIII. — Shall licenses be granted for the sale of intoxicating liquors in this Town the ensuing year? The ballots shall be "Yes" or "No."

IX. — To see what action the Town will take in regard to appropriating a sum of money for Decoration Day.

X. — To see if the Town will choose a Board of Health instead of a Health Officer.

XI. — To see what action the Town will take in regard to the Fire Department.

And you are directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, and one at each of the public meeting-houses in the said Town, eight days at least before the time for holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this eighteenth day of February, in the year one thousand eight hundred and eighty-seven.

SALMON D. HOOD,
JOHN H. TOWNE,
JOS. B. POOR,
Selectmen of Topsfield.

A true copy.

ATTEST:

H. W. LAKE, *Constable.*

AUDITOR'S REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

TOWN OF TOPSFIELD,

FOR THE

YEAR ENDING MARCH 1, 1888.

Boston:
T. O. METCALF & CO., PRINTERS, 48 OLIVER ST.
1888.

AUDITOR'S REPORT

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1888.

TOWN OFFICERS FOR 1887.

Town Clerk and Treasurer.

JOHN H. GOULD.

Constables.

H. W. LAKE. C. A. S. KNEELAND.

Selectmen.

JOHN H. TOWNE. J. B. POOR. S. D. HOOD.

Assessors.

SALMON D. HOOD. J. H. TOWNE. J. B. POOR.

Overseers of the Poor.

J. H. POTTER. G. F. AVERILL. I. M. WOODBURY.

School Committee.

S. D. HOOD, Chairman, 1889. B. P. PIKE, 1888.
W. DONALDSON, 1889. D. BRADSTREET, 1888.
B. P. EDWARDS, 1890.
JOHN H. GOULD, Secretary, 1890.

Library Committee.

J. B. POOR, 1888. Dr. J. ALLEN, 1889.
A. A. CONANT, 1890. A. M. MERRIAM, 1891.
B. P. EDWARDS, 1892.

Fence Viewers.

M. W. GOULD. J. S. WELCH.
H. H. POTTER.* J. H. GOULD.†

Surveyors of Lumber.

J. H. POTTER. T. K. LEACH. JOB H. FRAME.

Surveyors of Highways.

1. ELISHA P. ANDREWS.
2. C. J. P. FLOYD.
3. G. F. AVERILL.
4. B. P. PIKE.
5. C. H. LAKE.
6. W. H. WILDES.
7. E. T. PHILLIPS.
8. D. A. CONANT.
9. E. L. WILDES.
10. J. A. BLAISDELL.
11. D. BRADSTREET.
12. E. PERKINS.
13. W. A. DWINELL.

Field Drivers.

C. H. LEACH. I. P. LANG. H. A. PEABODY.
J. WILSON. M. W. GOULD. A. B. RICHARDSON.

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* Resigned.
† Appointed.

Pound Keeper.

P. BURNHAM.

Health Officer.

Dr. J. ALLEN.

Collector of Taxes.

E. E. FERGUSON.

Auditor.

F. L. WINSLOW.

Town Hall Committee.

A. B. RICHARDSON. C. A. S. KNEELAND.
H. H. POTTER.

Burial Ground Committee.

S. TODD. C. WINSLOW. C. A. FOSTER.

Fish Committee.

E. S. CLIFFORD. A. B. RICHARDSON.
JOHN LYNCH, Jr.

Fire Wards.

A. B. RICHARDSON. H. W. LAKE.
H. H. POTTER.* WM. B. KIMBALL.†

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* Resigned.
† Appointed.

TOWN CLERK'S REPORT.

Births recorded, 16: males, 8; females, 8.
Marriage certificates issued, 10.
Marriages recorded, 11.
Number of dogs licensed, 79: males, 72; females, 7.

DEATHS IN TOPSFIELD, 1887.

			YRS.	MOS.	DYS.
Jan.	5.	Ivory W. Towne, son of Arthur,	—	—	21
"	12.	John L. Annable,	38	3	—
"	20.	Robert Kinsman,	1	1	13
Mar.	10.	Louisa S. (McKenzie) Boardman, widow of John,	78	9	19
"	11.	Adeline (Marsh) Merriam, widow of Dr. R. A.,	80	11	19
Apr.	14.	George Shepard,	67	—	—
May	14.	Almira (Doe) Gould, widow of Francis,	72	—	3
"	19.	Joseph W. Batchelder,	87	2	1
"	29.	John S. Annable,	78	—	—
June	11.	J. Alvin Kinsman,	38	7	23
"	20.	Alice May Roberts, daughter of H. H.,	—	—	1
July	1.	Alice D. Curtis,	24	11	15
"	27.	Maude Curtis,	19	10	6
Aug.	21.	Cora (Messer) Clark, wife of Nathaniel S.,	36	5	9
"	21-23.	Samuel Beckford,	78	—	21
Sept.	7.	Ermina A. (Kneeland) Hussey, wife of Charles W.,	27	9	21
Oct.	6.	Clarence L. Whitten, son of George F.,	—	4	18

BROUGHT INTO TOWN.

		DIED.	YRS.	MOS.	DYS.
Jan. 22.	Walter N. Benton,	Somerville,	35	—	—
Feb. 13.	Henry Janes,	Boxford,	86	5	7
July 6.	Joseph W. Rust,	Salem,	69	9	26
Sept. 4.	Bertha Downes,	Malden,	—	1	8
" 17.	Bradford W. Thompson,	Boston,	49	10	—
Oct. 30.	Roy E. Chamberlin,	Lynn,	—	3	—
Aug. 9, 1882.	Wallace N. Peabody, son of Luther,	Marblehead,	—	9	23

ASSESSORS' REPORT.

Number of polls,	293
Tax on each,	$2.00
Value of personal estate,	$851,995.00
" buildings,	$297,900.00
" land,	$235,535.00
Total valuation,	$1,385,430.00
Total tax, polls and overlay,	$10,976.92
Rate per $1,000,	$7.50
Number of horses,	201
" cows,	472
" oxen, etc.,	137
" swine,	142
" dwelling houses,	237
" acres of land,	7,385
" tax payers,	443
" " poll only,	122

S. D. HOOD,
J. H. TOWNE,
J. B. POOR,
Assessors of Topsfield.

REGISTRAR'S REPORT.

Registered voters, Nov. 2, 1887, 242

JOHN H. GOULD, *Clerk.*

REPORT.

SELECTMEN'S DEPARTMENT.

SCHOOLS.

NORTH SCHOOL.

Nell O. Frame, teaching, winter term,	$96 00	
" " " spring "	84 00	
" " " fall "	70 00	
Alvin Perley, janitor,	5 00	
J. M. Perkins, "	5 00	
A. W. Smith, wood,	22 25	
J. H. Potter, stock and labor,	48 16	
W. S. Bell, painting,	5 85	
W. Donaldson, repairs, and paid,	4 20	
		$340 46

SOUTH SCHOOL.

A. W. Peterson, teaching, winter term,	$96 00	
" " " spring "	84 00	
Ida G. Rust, " fall "	70 00	
" " " winter term, 1887-88,	64 00	
F. W. Rust, janitor,	5 00	
Perley McIntire, janitor,	5 00	
B. P. Pike, wood,	7 50	
" " repairs and supplies,	12 57	
Annie Logan, cleaning, etc.,	3 20	
A. B. Richardson, stove and setting,	9 00	
Jewett & Blanchard, stock and labor,	4 88	
		361 15
Amount carried forward,		$701 61

Amount brought forward,		$701 61

EAST SCHOOL.

Ruth A. Bradstreet, teaching, winter term,	$96 00	
" " " spring "	84 00	
" " " fall "	70 00	
Grace R. Perkins, " winter term, '87-'88,	72 00	
A. C. Bradstreet, janitor, winter "	5 00	
" " " spring "	2 50	
" " " fall "	2 50	
" " " winter " '87-'88,	4 00	
Jos. E. Andrews, wood,	11 00	
D. Bradstreet, wood,	3 00	
" " repairs, and paid,	54 39	
W. S. Bell, stock and labor,	35 07	
		439 46

CENTRE SCHOOL.

A. P. Averill, teaching, winter term,	$100 00	
" " " spring "	150 00	
" " " fall "	125 00	
" " " winter " '87-'88,	112 50	
L. Annie Wright, " winter "	24 00	
" " " spring "	84 00	
" " " fall "	70 00	
" " " winter " '87-'88,	48 00	
Mary E. Gould, " winter "	96 00	
" " " spring "	84 00	
" " " fall "	70 00	
Leonard Fiske, janitor, and labor,	23 50	
A. H. Todd, " "	16 45	
" " sawing wood,	4 00	
F. P. Merriam, coal,	28 00	
I. M. Woodbury, wood,	4 00	
I. P. Long, labor on bell and bolts,	1 50	
F. Smerage, teaming gravel,	14 50	
C. Winslow, labor on grounds, and paid,	28 39	
J. H. Potter, lumber,	7 01	
Amounts carried forward,	$1,090 85	$1,141 07

Amounts brought forward,	$1,090 85	$1,141 07	
A. W. Stevens, labor,	12 18		
William Welch, " and stock,	39 94		
W. S. Bell, " "	20 00		
Jewett & Blanchard, " "	39 00		
A. B. Richardson, " "	10 70		
Jos. B. Poor, supplies,	11 96		
B. P. Edwards, paid for cleaning,	7 20		
W. W. Clifford, clearing up,	1 00		
		1,232 83	
Harper & Bro., books and supplies,	$14 76		
Adams & Ingraham, " "	5 38		
Geo. F. King & Merrill, " "	84 13		
William Ware & Co., " "	10 56		
E. C. McClintock, " "	9 00		
Van Antwerp, Bragg & Co., " "	8 40		
Thompson, Brown & Co., " "	14 99		
Chas. H. Whiting, " "	23 40		
B. A. Fowler & Co., Yaggy's chart,	35 00		
F. L. Winslow, supplies,	23 13		
F. M. Ambrose, "	10 00		
		238 75	
Foote & Horton, printing reports,		10 32	
S. D. Hood, School Committee,	$60 00		
" " taking census,	10 00		
F. L. Winslow, Supply Committee,	10 00		
" " School Committee,	3 00		
D. Bradstreet, " "	3 00		
C. F. Dodge, " "	3 00		
W. Donaldson, " "	3 00		
B. P. Pike, " "	3 00		
		95,00	
Total cost of schools,		$2,717 97	

HIGHWAYS AND BRIDGES.

WARD I.

E. P. Andrews, *Surveyor.*

Geo. A. Wildes,	labor,	$3 40	
Allen Gould,	"	8 50	
A. F. Day,	"	8 59	
C. Winslow,	"	7 83	
F. Smerage,	"	14 20	
J. S. Welch,	"	5 70	
C. W. Floyd,	"	3 40	
A. L. Hodgdon,	"	7 83	
J. B. Lake,	"	18 52	
E. P. Andrews,	" and paid,	189 24	
			$267 21

Extra Labor on Main Street.

Chas. M. Milbery,	labor,	$21 25	
C. Winslow,	"	24 14	
T. J. Kneeland,	"	2 55	
F. Smerage,	"	5 85	
W. P. Gallup, bricks and teaming,		4 25	
J. B. Poor, cement,		1 60	
			59 64

WARD II.

C. J. P. Floyd, *Surveyor.*

J. S. Welch,	labor,	$1 70	
C. Winslow,	"	1 70	
C. J. P. Floyd,	" and paid,	215 72	
			219 12

WARD III.

Geo. F. Averill, *Surveyor.*

Jos. Milbery,	labor,	$9 18	
Francis Peabody,	"	16 32	
M. Bradstreet,	"	6 00	
S. W. Averill,	"	10 71	
Geo. F. Averill,	"	48 11	
			90 32
Amount carried forward,			$636 29

Amount brought forward,		$636 29

WARD IV.

B. P. Pike, *Surveyor.*

B. P. Pike, labor, and paid,		72 16

WARD V.

Chas. H. Lake, *Surveyor.*

Thos. F. Cass, labor,	$7 67	
C. H. Lake, " and paid,	44 17	
		51 84

Extra Labor on Prospect Street.

C. Winslow, labor on wall,	$10 20	
A. L. Hodgdon, " "	10 20	
		20 40

WARD VI.

William H. Wildes, *Surveyor.*

William H. Wildes, labor, and paid,		75 14

WARD VII.

E. T. Phillips, *Surveyor.*

Allen Gould, labor,	$1 70	
E. T. Phillips, " and paid,	183 09	
		184 79

WARD VIII.

D. A. Conant, *Surveyor.*

James Manning, labor,	$19 90	
J. H. Carr, "	22 95	
F. C. Kendall, "	2 72	
Tim Donovan, "	4 76	
B. B. Towne, "	8 17	
B. C. Dodd, "	8 33	
D. A. Conant, "	19 80	
		86 63

WARD IX.

E. L. Wildes, *Surveyor.*

J. A. Lamson, labor,	$42 11	
M. R. Pearsons, "	25 16	
Amounts carried forward,	$67 27	$1,127 25

Amounts brought forward,	$67 27	$1,127 25
M. R. Pearsons, labor, 1886,	18 36	
A. W. Smith, "	9 87	
" " " 1886,	5 35	
Alfred Cummings, "	4 35	
E. L. Wildes, "	48 11	
		153 31

WARD X.

J. A. Blaisdell, *Surveyor.*

J. A. Blaisdell, labor, and paid,		125 63

WARD XI.

D. Bradstreet, *Surveyor.*

J. P. Perkins, labor,	$14 00	
D. Q. Perkins, "	11 01	
D. Bradstreet, "	25 40	
		50 41

WARD XII.

E. Perkins, *Surveyor.*

Elisha H. Towne, labor,	$2 81	
" " " 1886,	2 21	
A. A. Towne, "	9 91	
D. P. Towne, "	9 17	
D. G. Perkins, "	12 48	
Ephraim Perkins, "	29 32	
		65 90

WARD XIII.

W. A. Dwinell, *Surveyor.*

L. A. Rust, labor,	$6 89	
G. W. Dwinell, "	3 91	
W. A. Dwinell, " and paid,	57 86	
		68 66

GRAVEL.

A. A. Towne,	$3 90	
Chas. Perkins,	2 40	
D. Q. Perkins,	40	
Amounts carried forward,	$6 70	$1,591 16

Amounts brought forward,	$6 70	$1,591 16
D. P. Towne,	1 50	
Wm. H. Wildes, paid,	1 60	
J. A. Blaisdell, "	3 65	
Mrs. Peabody,	18 85	
E. P. Andrews, paid,	80	
W. A. Dwinell, "	2 00	
		35 10

GUARDS AND GUIDE BOARDS.

Turner & Harrington, lumber,	$38 60	
Geo. P. Frame, posts,	7 00	
B. B. Towne, lumber and posts,	4 80	
J. H. Potter, stock and labor,	13 16	
Ephraim Perkins, labor,	5 44	
Chas. H. Lake, "	3 74	
Allen Gould, "	1 70	
W. S. Bell, " and paid,	23 00	
E. P. Andrews, " and stock,	5 53	
E. T. Phillips, " and paid,	3 00	
D. A. Conant, "	8 57	
		114 54

REPAIRS ON BRIDGES.

Turner & Harrington, lumber,	$74 53	
J. H. & G. P. Frame, stringers,	60 39	
J. H. Potter, labor,	22 81	
C. J. P. Floyd, " and paid,	20 66	
Jos. E. Andrews, "	9 00	
C. Winslow, "	14 17	
E. T. Phillips, " and paid,	10 20	
A. W. Stevens, " "	6 29	
E. P. Andrews, " "	8 78	
W. P. Gallup, "	1 00	
J. H. Towne, "	5 78	
M. Wildes, 2d, "	1 70	
William Welch, "	1 25	
E. L. Wildes, "	3 23	
Amounts carried forward,	$239 79	$1,740 80

Amounts brought forward,	$239 79	$1,740 80
M. Collins, labor,	6 80	
D. A. Conant, "	5 85	
G. F. Averill, "	14 47	
C. H. Lake, " and paid,	4 75	
D. Bradstreet, "	14 28	
Jos. B. Poor, spikes and paid,	3 77	
		289 71

PATHING SNOW.

Jas. Manning, labor,	$18 75	
C. J. Peabody, "	6 02	
F. A. Elliott, "	1 36	
B. A. Perkins, "	13 35	
C. W. Milbery, "	9 77	
E. T. Phillips, "	7 82	
S. W. Averill, "	1 36	
Samuel Todd, "	5 87	
Proctor Perkins, " and paid,	10 71	
W. L. Nichols, "	23 29	
Jos. E. Andrews, "	22 85	
B. P. Pike, " and paid,	20 21	
D. Q. Perkins, "	6 70	
W. Donaldson, "	5 78	
Amos T. Fiske, "	6 04	
J. A. Blaisdell, "	1 36	
G. W. Dwinell, "	1 87	
J. D. Milbery, "	3 74	
W. A. Dwinell, " and paid,	4 59	
Thos. F. Cass, "	1 53	
Wm. H. Wildes, "	3 64	
C. P. J. Floyd, "	2 89	
A. W. Smith, "	11 39	
E. P. Andrews, "	1 19	
F. Smerage, "	1 00	
D. A. Conant, "	4 76	
J. A. Lamson, "	10 41	
Amounts carried forward,	$208 25	$2,030 51

Amounts brought forward,	$208 25	$2,030 51
E. L. Wildes, labor,	14 14	
M. Bradstreet, "	2 00	
W. B. Taylor, "	2 72	
Ephraim Perkins, "	3 92	
Benj. C. Dodd, "	2 04	
Geo. F. Averill, "	9 35	
A. W. Stevens, "	2 38	
D. G. Perkins, "	2 90	
		247 70
		$2,278 21

Expended by Surveyors,	$1,485 20		
" " 1886,	25 92		
		$1,511 12	
Expended by order of Selectmen,		80 04	
			$1,591 16
Amount paid for gravel,			35 10
Expended for repairs of guards, etc.,			114 54
" " bridges,			289 71
Cost of pathing snow,			247 70
Total cost of maintenance of highways,			$2,278 21

TOWN LIBRARY.

Library Committee, vote of the Town,	$75 00	
C. A. S. Kneeland, janitor,	20 00	
		$95 00

CEMETERIES.

Burial Ground Committee, labor, and paid,	50 22
Amount carried forward,	$145 22

Amount brought forward,			$145 22

MILITARY AID.

Ann Benton,	Chap. 301,	$22 00	
Francis Curtis,	"	15 00	
Elizabeth M. Deland,	"	48 00	
B. C. Dodd, Jr.,	"	36 00	
E. K. Foster,	"	18 00	
E. O. Gould,	"	12 00	
Maria J. Hobbs,	"	24 00	
Elizabeth W. Perkins,	"	24 00	
E. T. Phillips,	"	36 00	
Edwin F. Rust,	"	46 00	
Mary J. Roberts,	"	48 00	
David E. Smith,	"	36 00	
Louisa J. Welch,	"	48 00	
Francis D. Peabody,	Chap. 252,	60 00	
Benjamin Fuller,	"	35 00	
John Gunnison,	"	12 00	
			520 00

RESERVOIR.

A. B. Richardson, putting in water,	$2 50	
S. E. McGlauflin, per contract,	475 00	
		477 50

TOWN HALL AND CLOCK.

C. A. S. Kneeland, janitor, and clock,	$21 80	
A. B. Richardson, battery and ladder,	5 98	
E. E. Ferguson, winding clock, 1886,	5 00	
B. A. Orne, committee, and care of clock, '86,	20 00	
B. A. Orne, painting,	6 38	
Joseph B. Poor, paints and oil,	26 33	
Amounts carried forward,	$85 49	$1,142 72

Amounts brought forward.	$85 49	$1,142 72
W. S. Bell, painting,	1 25	
W. S. Close, slating and labor,	7 18	
William Welch, labor and stock,	10 45	
Almy, Bigelow & Washburne, curtains,	15 44	
Mary L. Perkins, table,	3 30	
I. M. Woodbury, wood,	6 00	
F. P. Merriam, coal,	64 40	
F. Smerage, teaming coal,	4 40	
		197 91

TOWN OFFICERS.

H. W. Lake, Constable,	$20 00	
C. A. Foster, " and dog warrants,	13 50	
C. A. S. Kneeland, " " " '87,	13 00	
Chas. W. Floyd, Special Police,	3 00	
A. B. Richardson, Fish Committee, 1886,	5 00	
John Lynch, Jr., " " 1886–87,	10 00	
F. L. Winslow, Auditor,	10 00	
S. D. Hood, Selectman,	35 00	
" " Assessor,	40 00	
" " Registrar,	5 00	
J. H. Towne, Selectman,	35 00	
" " Assessor,	40 00	
" " Registrar,	5 00	
Jos. B. Poor, Selectman,	35 00	
" " Assessor,	35 00	
" " Registrar,	5 00	
John H. Gould, Town Clerk,	20 00	
" " Town Treasurer,	50 00	
" " Registrar,	10 00	
John H. Potter, Overseer,	10 00	
Geo. F. Averill, "	10 00	
I. M. Woodbury, "	10 00	
		419 50
Amount carried forward.		$1,760 13

Amount brought forward,		$1,760 13

TOWN PASTURE.

Turner & Harrington, lumber for fence,	$22 65	
John H. Potter, rails for fence,	3 44	
Jos. B. Poor, wire and nails,	6 81	
John H. Towne, labor, and paid,	7 01	
Chas. Winslow, " on wall,	1 70	
Benj. F. Deland, " " "	85	
A. Welch, " " fence,	5 10	
" " " pasture,	11 22	
D. A. Conant, " " fence.	8 50	
F. Smerage, drawing posts,	1 50	
		68 78

NOTES.

Georgetown Savings Bank,	$1,000 00	
Danvers Savings Bank,	1,500 00	
Jos. B. Poor,	500 00	
		3,000 00

INTEREST.

Chas. Herrick,	$150 00	
H. W. Lake,	25 00	
Caroline H. Towne,	25 00	
Sarah P. Towne,	25 00	
H. M. Dodge,	15 00	
Sarah M. Cotton,	25 00	
Benj. B. Towne,	175 00	
John H. Towne,	25 00	
Lucinda W. Todd,	35 00	
Mary S. Perkins,	85 00	
Moses Wildes,	200 00	
Trustees Deborah Kimball fund,	25 00	
Amounts carried forward,	$810 00	$4,828 91

Amounts brought forward,	$810 00	$4,828 91
Overseers Annah Pingree fund,	250 00	
Georgetown Savings Bank,	24 03	
Danvers Savings Bank,	50 36	
Jos. B. Poor,	8 35	
		1,142 74

ABATEMENTS OF TAXES.

E. E. Ferguson, 1884 List,	$2 00	
" " 1885 "	3 10	
" " 1886 "	38 00	
		43 10
		$6,014 75

OVERSEERS' DEPARTMENT.

POOR OUTSIDE THE FARM.

Chas. Carmody, nursing	Geo. Shepard,	$67 00
E. T. Phillips, slippers, etc.,	" "	2 00
Ellen Ellard, washing,	" "	5 40
A. B. Richardson, labor and supplies, Geo. Shepard,		8 30
Justin Allen, M.D., medical attendance, Geo. Shepard,		4 00
W. P. Gallup, coffin and robe,	Geo. Shepard,	15 00
John B. Lake, undertaker,	" "	6 00
William A. Long, carriages,	" "	3 00
F. P. Merriam, coal,	Shepard,	8 75
" " "	Mrs. Ellard,	7 14
Amount carried forward,		$126 59

Amount brought forward,	$126 59	
Chas. Herrick, coal, Mrs. Ellard,	8 00	
W. B. Kimball, groceries, Mrs. Ellard,	30 00	
" " " Geo. Shepard,	23 85	
" " " Benj. Fuller,	5 00	
" " " Geo. Thompson,	25 75	
B. P. Edwards, medicine, Mrs. Pingree,	6 00	
" " " Geo. Shepard,	16 38	
J. H. Potter, clothing, Geo. Shepard,	11 33	
" " aid to Mrs. Pingree,	5 00	
" " " Mrs. Parkinson,	7 00	
" " services, and paid,	22 72	
Robert Lake, clothing, Geo. Shepard,	2 10	
" " boots, Mrs. Ellard,	30 15	
" " " Geo. Thompson,	4 25	
Jos. B. Poor, goods, Mrs. Pingree,	10 00	
I. M. Woodbury, wood, Mrs. Logan,	4 00	
" " " Mrs. Ellard,	15 75	
" " wood and provisions, Shepard,	64 05	
" " meat " " G. Thompson,	4 87	
" " services, and paid,	10 00	
Geo. F. Averill, " "	5 75	
Overseers, aid to Geo. Bixby,	52 00	
County of Essex, board of Lewis L. Bixby,	114 85	
Danvers Insane Asylum, board of "	55 06	
City of Chelsea, aid to Mrs. Mary Dudley,	9 40	
Town of Rowley, " J. Peabody,	1 40	
" " " Geo. A. Peabody,	171 17	
		$842 42

POOR AT THE FARM.

Jos. B. Poor, goods, etc.,	$414 22	
W. B. Kimball, balance of account,	109 71	
I. P. Long, blacksmithing,	28 03	
I. M. Woodbury, one horse,	125 00	
" " balance of account,	46 40	
J. H. Potter, stock, labor, and paid,	19 23	
Amounts carried forward,	$742 59	$842 42

Amounts brought forward,	$742 59	$842 42
John F. Perley, labor,	8 00	
Betsey P. Gould, "	10 00	
Overseers, cash for Superintendent's use,	115 00	
Henry R. White, on account of salary,	50 00	
Foote & Horton, advertisement,	1 00	
W. W. Foster, Buckeye mower,	40 00	
B. P. Edwards, medicine,	11 17	
F. P. Merriam, coal,	3 75	
Jewett & Blanchard, stock and labor,	51 95	
A. B. Richardson, " "	21 82	
Chas. Winslow, labor,	5 10	
A. L. Hodgdon, "	5 10	
Geo. P. Frame, posts,	2 50	
E. A. Smith, one cow,	30 00	
O. E. Lake, shaving S. Bickford,	3 15	
W. P. Gallup, coffin, etc., S. Bickford,	14 00	
Town of Boxford, taxes,	8 38	
		1,123 51
		$1,965 93

MISCELLANEOUS.

Benj. A. Orne, painting vault, etc.,	$12 25
" " " ladders for truck,	1 80
T. O. Metcalf & Co., printing Town Reports,	46 80
P. B. Burnham, labor, Hall cellar,	1 50
A. B. Richardson, supplies, Truck House,	4 75
" " pipe for vault shelves,	5 10
E. P. Andrews, labor on Common, and paid,	17 40
C. H. Smith, " lumber,	1 19
J. W. A. Perkins, printing blanks,	3 00
Town of Danvers, use of Lock-up, etc.,	5 50
Chas. H. Whiting, printing for Town Clerk,	2 75
Memorial Committee, by vote of the Town,	100 00
A. W. Beard, State tax,	900 00
Amount carried forward,	$1,102 04

Amount carried forward,	$1,102 04
A. W. Beard, one-fourth license,	25
J. Baker & Co., rope for flagstaff,	3 00
E. N. Price, damage to horse and carriage,	55 75
A. W. Stevens, repairs pound gate, etc.,	2 00
Board of Health, analysis of water,	10 00
I. P. Long, blacksmithing,	16 75
W. A. Long, carriages for Fish Committee,	3 50
Jos. M. Parsons, drain pipe,	20 08
A. B. Richardson, "	50 74
W. P. Gallup, teaming,	1 00
Boston & Maine Railroad, ties,	2 00
Chas. Winslow, sawing wood,	1 19
Jewett & Blanchard, mason work,	8 30
E. Kendall Jenkins, county tax,	782 27
Peabody's Express, expressing,	4 80
J. H. Towne, labor on State aid, and expense,	5 00
" " " 1886,	3 40
" " perambulating line,	3 75
S. D. Hood, " "	6 00
J. B. Poor, " "	1 50
J. H. Gould, expense, journeys and furnace,	33 58
J. B. Lake, returning deaths, 1886-87,	9 00
W. B. Kimball, rope for truck,	1 62
Chas. A. Tibbetts, injury at Hubbard's Bridge,	40 00
	$2,167 52

RECAPITULATION.

Total cost of schools,	$2,717 97
Total cost of maintenance of highways,	2,278 21
Total for other purposes,	6,014 75
Total cost of poor,	1,965 93
Miscellaneous,	2,167 52
Total orders drawn,	$15,144 38

TOWN TREASURER.

Dr.

RECEIPTS.

E. E. Ferguson, Collector,		$10,550 00	
National Bank tax,		492 00	
Corporation tax,		288 44	
City of Salem, aid to G. Shepard,		292 66	
Overseers of the Poor,		27 73	
Danvers Insane Asylum, for straw,		70 38	
Town Hall Committee, rent of Hall,		61 00	
Fish Committee,		3 50	
B. P. Edwards, sixth class license,		1 00	
Cemetery lots,		41 00	
Memorial Committee,		16 11	
Cow rights, Town pasture,		41 50	
State aid, Chap. 252,		43 00	
State aid, Chap. 301,		321 50	
Massachusetts school fund,		161 85	
Dog tax,		139 50	
J. H. & G. P. Frame, wood,		275 00	
Bricks, cement, etc.,		1 25	
Drain pipe,		8 40	
			$12,835 82
Benj. B. Towne,	notes,	$1,500 00	
Jos. B. Poor,	"	500 00	
Danvers Savings Bank,	"	1,500 00	
Georgetown Savings Bank,	"	1,000 00	
			4,500 00
			$17,335 82
Cash on hand Feb. 12, 1887,			1,053 71
			$18,389 53

Cr.

PAYMENTS.

By orders drawn by Selectmen, divided as follows: —

Schools,	$2,717 97	
Highways,	1,591 16	
Gravel,	35 10	
Guards and guide-posts,	114 54	
Repairs on bridges,	289 71	
Pathing snow,	247 70	
Town Hall and clock,	197 91	
Town Library,	95 00	
Town pasture,	68 78	
Cemeteries,	50 22	
Reservoir,	477 50	
Military aid, Chap. 301,	413 00	
" " Chap. 252,	107 00	
Town Officers,	419 50	
Abatement of taxes,	43 10	
Overseers' Department,	1,965 93	
Notes,	3,000 00	
Interest,	1,142 74	
Miscellaneous,	2,167 52	
		$15,144 38
Balance in Treasury, in cash, Feb. 21, 1888,		3,245 15
		$18,389 53

FINANCIAL CONDITION OF THE TOWN.

ASSETS.

Town Hall,	$12,000 00	
Clock,	300 00	
Vault,	400 00	
Furniture, etc.,	1,000 00	
Books in Selectmen's Room,	300 00	
One safe,	50 00	
Weights and measures,	150 00	
School books and supplies,	200 00	
		$14,400 00
Four schoolhouses and land,	$4,500 00	
School books and supplies,	600 00	
		5,100 00
Town Farm and buildings,	$4,500 00	
" land in Boxford,	500 00	
" " Ipswich,	100 00	
Personal property at Town Farm,	1,718 60	
		6,818 60
Bare Hill pasture,		500 00
Truck House,		200 00
Hooks, ladders, etc.,		300 00
Hearse and house,		200 00
Town Common,		1,000 00
Town Library and funds,		5,000 00
Gravel pits,		75 00
Snow-plows,		25 00
Cemeteries,		1,000 00
Due from State, on military aid,		502 50
Due from Lynn, aid to G. Thompson,		34 87
Amount carried forward,		$35,155 97

Amount brought forward,		$35,155 97
Uncollected taxes, 1886,		210 31
" " 1887,		1,531 96
Bridge plank,		50 00
Drain pipe,		10 00
Cash in Superintendent's (Town Farm) hands,		80 68
Cash in Town Treasurer's hands,		3,245 15
		$40,284 07

LIABILITIES.

Annah Pingree fund,	$5,000 00	
Note, trustees Deborah Kimball fund,	500 00	
Notes held by individuals,	17,200 00	
		$22,700 00
Balance in favor of the Town,		17,584 07
		$40,284 07

Balance in favor of Town, 1887,	$17,584 07
Balance in favor of Town, 1886,	16,283 53
Increase,	$1,300 54

APPROPRIATIONS.

The following sums are recommended for the several appropriations necessary to defray the expenses of the Town for the ensuing year: —

Schools,	$1,500 00
Highways,	1,500 00
Overseers,	1,500 00
Interest,	1,100 00
Reduction Town debt,	1,000 00
Amount carried forward,	$6,600 00

Amount brought forward,	$6,600 00	
Bridges,	300 00	
School books,	150 00	
Town Hall,	150 00	
Library,	100 00	
Cemeteries,	50 00	
Incidentals,	1,650 00	
Total,		$9,000 00

Respectfully submitted,

JOHN H. TOWNE,
JOS. B. POOR,
S. D. HOOD,
Selectmen of Topsfield.

AUDITOR'S REPORT.

The undersigned hereby certifies that he has examined the books and accounts of the Selectmen and Treasurer, and finds them correct and properly vouched; and herewith submits the foregoing statement of the same, as presented by the several departments at the close of the year, February 20, 1888.

Respectfully submitted,

F. L. WINSLOW.

TOPSFIELD, MASS., Feb. 21, 1888.

REPORT OF OVERSEERS OF THE POOR.

Dr.

Cash in Superintendent's hands Feb. 12, 1887,		$278 52

Cr.

Paid H. Nelson balance of salary to April 1, 1887,	$250 79	
Paid to Town Treasurer,	27 73	
		$278 52

Overseers' account with H. R. White, Superintendent.

Amount sold, as per book of Superintendent: —		
Produce,	$61 08	
Milk,	170 22	
Cash from the Treasurer,	115 00	
Wood,	33 87	
Labor,	11 00	
Sundries,	9 35	
		$400 52

Amount paid by Superintendent, as per book: —		
Cash to H. Ford for labor on farm,	$159 34	
" for labor in the house,	62 50	
" " fish,	4 51	
" " coal,	7 63	
" " S. Bickford,	12 50	
" " horse-shoeing,	3 32	
" " one stove,	5 00	
" " manure,	21 50	
" " two pigs,	5 00	
Amount carried forward,	$281 30	

Amount brought forward,	$281 30	
Cash for two barrels of flour,	11 00	
" " groceries,	6 36	
" " sundries,	21 18	
		$319 84
Cash in hands of Superintendent Feb. 15, 1888,		80 68
		$400 52

EXPENSE OF POOR FOR 1887.

Dr.

Cash on hand Feb. 12, 1887,		$278 52
Amount drawn from Town Treasury,	$1,965 93	
Amount received from Supt.'s sales,	400 52	
		2,366 45
		$2,644 97

Cr.

Amount paid for support of poor outside the Farm,	$842 42	
Amount paid for support of poor at the Farm,	1,123 51	
Amount paid by Supt., as per book,	319 84	
" " to H. Nelson, balance salary, April 1, 1887,	250 73	
	2,536 50	
Amount paid to Town Treasurer,	27 79	
		$2,564 29
Cash in Supt.'s hands Feb. 14, 1888,		80 68
		$2,644 97

INVENTORY OF PERSONAL PROPERTY AT THE ALMSHOUSE, FEB. 10, 1888.

One horse,	$125 00
Two oxen,	140 00
Six cows,	210 00
One heifer,	18 00
Ninety-four fowls,	47 00
Two swine,	12 00
Nine tons English hay,	162 00
Three tons meadow hay,	30 00
Two tons salt hay,	22 00
One ton barley straw,	10 00
Ten bushels potatoes,	10 00
Twenty-five bushels barley,	22 50
Three hundred heads cabbages,	18 00
Four bushels beans,	10 00
Twelve bushels corn,	8 40
Two hundred pounds pop-corn,	4 00
Two hundred and fifty pounds pork,	22 50
Fifty pounds lard,	5 00
Sixty pounds ham,	7 20
Twenty pounds butter,	6 00
Two barrels flour,	11 00
One barrel crackers,	3 00
Four hundred gallons cider,	40 00
Carts, wagons, and tools,	425 00
Household furniture,	350 00
	$1,718 60

DISTRIBUTION OF THE INTEREST OF THE ANNAH PINGREE FUND.

Dr.

To balance from 1886,	$38 50	
To interest for 1887,	250 00	
		$288 50

Cr.

Twenty-one families have been aided with money, to the amount of	$245 00	
Leaving a balance in our hands, Feb. 15, 1888.	43 50	
		$288 50

Average number of inmates at the Almshouse,	5½
Present number,	5
Cost per week,	$3.50
Number of tramps lodged,	186

J. H. POTTER,
G. F. AVERILL,
I. M. WOODBURY,
Overseers of Poor.

REPORT OF MEMORIAL COMMITTEE.

Appropriation, $100.

Paid for Band and Organist,	$47 50
" for Orator,	10 00
" E. & C. Woodman, flowers and flags, etc.,	6 03
" O. Ditson & Co., for sheet music,	4 13
Amount carried forward,	$67 66

Amount brought forward,	$67 66	
Paid Foote & Horton, for printing,	4 00	
" Wm. A. Long, for carriage hire,	3 00	
" C. A. S. Kneeland, janitor of Town Hall,	2 00	
" B. A. Orne, labor on Monument,	75	
" for postal cards, book, etc.,	71	
" Wm. P. Gallup, teaming grave stones to Cemetery,	50	
		$78 62
Paid unpaid bills for year 1886,	$5 27	
" to the Town Treasurer the balance,	16 11	
		21 38
		$100 00

C. J. P. FLOYD,
J. H. TOWNE,
H. A. PEABODY,
W. H. WILDES,
Memorial Committee.

REPORT OF TOWN HALL COMMITTEE.

For Year Fending ebruary 21, 1888.

RECEIPTS.

Amount received during the year for rent of Town Hall,	$61 00

EXPENSES.

C. A. S. Kneeland, janitor, and clock,	$21 80
A. B. Richardson, battery and ladders,	5 98
E. E. Ferguson, winding clock, 1886,	5 00
Benj. A. Orne, Committee, and care of clock, 1886,	20 00
Amount carried forward,	$52 78

Amount brought forward,	$52 78	
Benj. A. Orne, painting,	6 38	
Jos. B. Poor, paints and oil,	26 33	
W. S. Bell, painting,	1 25	
W. S. Close, slating,	7 18	
Wm. Welch, labor and stock,	10 45	
Almy, Bigelow & Washburne, curtains,	15 44	
Mary L. Perkins, table,	3 30	
I. M. Woodbury, wood,	6 00	
F. P. Merriam, coal,	64 40	
F. Smerage, teaming coal,	4 40	
		$197 91

Respectfully submitted,

A. B. RICHARDSON,
C. A. S. KNEELAND,
Town Hall Committee.

REPORT OF TAX COLLECTOR.

1886.

Dr.

To tax list, 1886, uncollected last report,		$1,315 35

Cr.

By cash paid Town Treasurer,	$1,105 04	
" balance uncollected,	210 31	
		$1,315 35

1887.

Dr.

To tax list, 1887, for collection,		$10,976 92

Cr.

By cash paid Town Treasurer,	$9,444 96	
" balance uncollected,	1,531 96	
		$10,976 92

Respectfully submitted,

EDWARD E. FERGUSON,
Tax Collector.

Topsfield, Mass., Feb. 20, 1888.

REPORT OF THE LIBRARY COMMITTEE.

During the year now brought to a close, two hundred and twenty-six books have been added to the Library: one hundred and ninety-eight volumes by purchase, and twenty-eight given by friends of the Library. Ten pamphlets also have been received as gifts. One hundred and fifty families have availed themselves of the benefits of the Library. Five thousand seven hundred books have been issued.

Whole number of volumes, 3,857.

RECEIPTS.

Balance from last year's account,	$25 11	
Received from interest on Erie bond,	70 00	
" dividends on Atchison stock,	32 50	
" Atchison rights,	13 97	
" interest on mortgage,	35 00	
" Town appropriation,	75 00	
" miscellaneous,	6 50	
		$258 08

EXPENDITURES.

Paid for books,	$224 29	
" book-binding,	7 30	
" printing,	2 25	
" record book,	1 25	
" expressing,	70	
		$235 79
Balance unexpended,		22 29
		$258 08

Respectfully submitted,

JUSTIN ALLEN,
A. A. CONANT,
A. M. MERRIAM,
J. B. POOR,
B. P. EDWARDS,
Library Committee.

TOPSFIELD, March 1, 1888.

WARRANT FOR ANNUAL TOWN MEETING.

Essex, ss.

To either of the Constables of the Town of Topsfield, in said County, GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Topsfield, qualified to vote in elections and in town affairs, to meet at the Town Hall, in said Topsfield, on Monday, the fifth day of March next, at ten o'clock in the forenoon, then and there to act on the following articles: —

First.— To choose a Moderator to preside at said meeting.

Second.— To choose a Town Clerk for the ensuing year.

Third.— To hear all reports that may legally come before the meeting, and act thereon.

Fourth.— To choose all necessary Town Officers for the ensuing year.

Fifth.— To act on the subject of the revision of the jury box.

Sixth.— To raise and grant such sums of money as may be necessary to defray the town expenses for the ensuing year, and make appropriations of the same.

Seventh.— To see if the Town will authorize their Treasurer, with the approval of the Selectmen, to hire money to pay demands against the Town.

Eighth.— Shall licenses be granted for the sale of intoxicating liquors in this town the ensuing year? The ballots shall be "Yes" or "No."

Ninth.— To see what action the Town will take in regard to appropriating a sum of money for Decoration Day.

TENTH.— To see what action the Town will take in relation to building a hearse house at the old cemetery.

ELEVENTH.— To see what action the Town will take in regard to building a house for tramps, or make any other necessary provisions for the same.

And you are directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, and one at each of the public meeting-houses in the said town, eight days at least before the time for holding said meeting. The polls will open at ten o'clock A.M.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this seventeenth day of February, in the year one thousand eight hundred and eighty-eight.

J. H. TOWNE,
J. B. POOR,
S. D. HOOD,
Selectmen of Topsfield.

A true copy.

ATTEST:

HENRY W. LAKE, *Constable.*

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